



## ***Finance, Revenue and Bonding Committee***

March 25, 2022

The Connecticut Conference of Municipalities (CCM) is Connecticut's statewide association of towns and cities and the voice of local government - your partners in governing Connecticut. Our members representing 168 towns and cities.

### **HB 5474 An Act Establishing a Property Tax Exemption for Property Located on Certain Indian Lands.**

#### **CCM opposes HB 5474.**

HB 5474 would create a new property tax under CGS 12-81 through the exemption of real and personal property held on tribal property. This exemption would not impact real or personal property owned by either of the tribal nations but only property currently taxable and owned or leased by a third party. The impact of this exemption would be particularly detrimental to the towns of Montville and Ledyard which would see a revenue loss of more than \$700,000 and \$600,000 respectively.

The issue of taxation of property owned by a private business on tribal lands was the subject of lengthy and costly lawsuit brought the Town of Ledyard with support from the Office of the State's Attorney General and resulted in a ruling by the 2<sup>nd</sup> Circuit Court of Appeals with affirmed the right of the town to tax privately owned property.

The towns of Montville and Ledyard have long carried a disproportionate burden from hosting two of the largest gaming casinos in the country and have incurred numerous expenses to maintain local infrastructure and provide for adequate public safety. Given the burden asked of these municipalities we would urge the Committee to not reduce their property tax base which will result in shifting the burden of funding those services onto local residents and other commercial taxpayers.

CCM requests the Committee to oppose HB 5474.



If you have any questions, please contact Randy Collins, Advocacy Manager of CCM at [rcollins@ccm-ct.org](mailto:rcollins@ccm-ct.org) or (860) 707-6446.